

HOUSE BILL 288
By Hargett

AN ACT to amend Tennessee Code Annotated, Section
67-4-1708, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1708, is amended by adding the following language as a new, appropriately designated subsection:

(c) Notwithstanding any provision of this part or any other law to the contrary, the privilege tax levied by this part upon the privilege of engaging in certain occupations requiring licensure under the provisions of title 63, chapters 6 and 9, does not apply to any person so licensed if the person is in the armed forces of the United States, or is called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, for more than one hundred and eighty (180) days during the fiscal year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.